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**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

In re:

KHASHAYAR VOSOUGH,

Debtor.

CHARLES A. STANZIALE, JR.,

Plaintiff,

vs.

VALLEY NATIONAL BANK, et al.,

Defendants.

Chapter 7

Case No. 14-28095

Judge: Hon. Rosemary Gambardella

Adv. Pro. No. 15-1068

Judge: Hon. Stacey Meisel

NEW JERSEY DIVISION OF TAXATION'S NOTICE OF CROSS APPEAL

Notice is hereby given that the State of New Jersey, on behalf of the New Jersey Division of Taxation ("Taxation"), a creditor/claimant party in interest in the above-captioned

bankruptcy case and defendant in the above-captioned adversary proceeding, hereby cross appeals under 28 U.S.C. § 158(a) to the United States District Court for the District of New Jersey from the Opinion (Dkt. No. 79) and the Order Determining Priority of Liens Between the New Jersey Division of Taxation and Internal Revenue Service (Dkt. No. 80), both entered on September 23, 2021. See Exhibits A & B attached hereto. The names of the parties to the Opinion and Order appealed from and the names, addresses, and telephone numbers of their respective attorneys are as follows:

- | | | |
|--|-----------------|---|
| 1. State of New Jersey
Division of Taxation | Represented by: | Gregory L. Van Dyck
Deputy Attorney General
25 Market Street
P.O. Box 119
Trenton, NJ 08625-0119
Tel: (609) 376-2870 |
| 2. United States/IRS | Represented by: | Joseph Hunsader
U.S. Department of
Justice, Tax Division
P.O. Box 227
Ben Franklin Station
Washington, DC 20044
Tel: (202) 514-0472 |
| 3. Charles A. Stanziale
Chapter 7 Trustee | Represented by: | Jeffrey T. Testa
Daniel R. Seaman
McCarter & English
100 Mulberry Street
Newark, NJ 07102
Tel: (973) 639-7939 |

Dated: October 20, 2021

Respectfully submitted,

ANDREW J. BRUCK
ACTING ATTORNEY GENERAL OF NEW JERSEY

By: /s/ Gregory L. Van Dyck

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